

**Table 9.23-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1999 AND 2000**

[In thousands of dollars. Data are on a cash basis accounting]

Source of revenue	Tax base		Tax collections	
	1999	2000	1999	2000
All sources	47,888,314	53,465,430	1,454,779	1,611,446
Sources taxed at 4 percent	33,327,745	36,720,731	1,333,110	1,468,829
Retailing	15,957,379	17,453,936	638,295	698,157
Services	5,647,648	6,045,695	225,906	241,828
Contracting	2,991,201	3,613,485	119,648	144,539
Theater, amusement, radio	220,959	253,484	8,838	10,139
Interest	216,884	251,433	8,675	10,057
Commissions	710,880	805,890	28,435	32,236
Hotel rentals	2,158,193	2,419,287	86,328	96,771
All other rentals	3,687,580	3,886,038	147,503	155,442
Use (4 percent)	462,928	613,025	18,517	24,521
All others (4 percent)	1,274,095	1,378,458	50,964	55,138
Sources taxed at other rates 1/	14,560,569	16,744,698	70,139	79,784
Insurance solicitors	761,218	1,125,457	1,142	1,688
Sugar processing	26,195	15,436	131	77
Pineapple canning	5,148	4,732	26	24
Producing	501,501	519,272	2,508	2,596
Manufacturing	585,305	586,039	2,927	2,930
Wholesaling	8,059,260	9,082,585	40,296	45,413
Services (intermediary)	298,815	378,574	1,494	1,893
Use (1/2 percent)	4,323,127	5,032,604	21,616	25,163
Unallocated net collections 2/	(X)	(X)	51,530	62,832

X Not applicable.

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ Includes electronic fund payments not identified by source, penalty and interest, assessments and corrections, delinquent collections, refunds, protested payments and settlements, etc.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables) and <<http://www.state.hi.us/tax/tax.html>>.